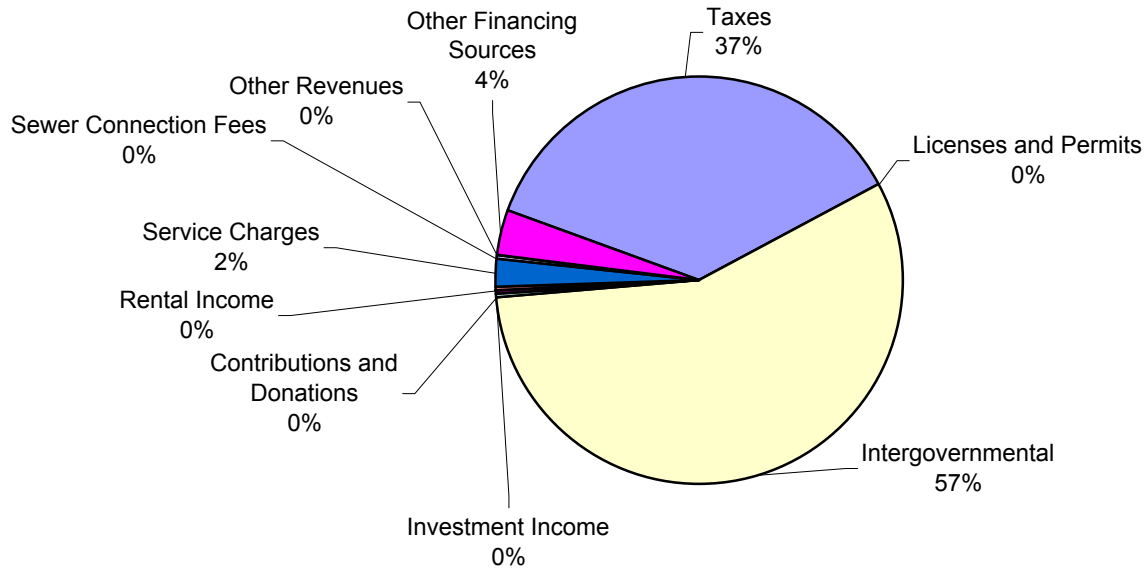


General Funds Revenue

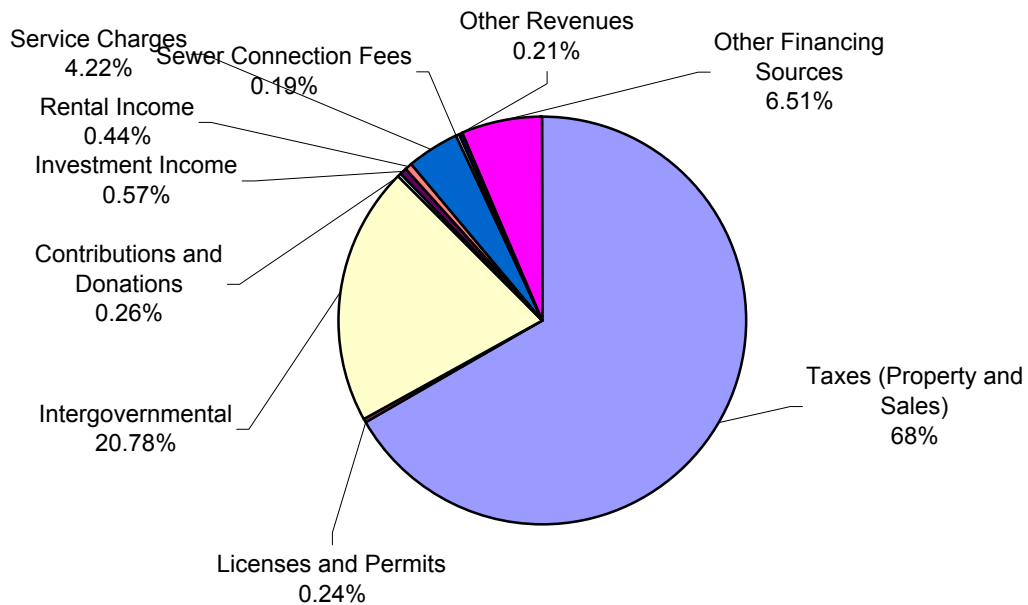
FY 2007-08 Approved Budget

Revenue Including DSS Pass Through

Pass Through Funds: \$288,458,174



General Fund Revenue Excluding DSS Pass Through



General Fund Revenues

Funds: 101, 102, 103, 125, 150

| Source of Revenue | 2005-2006 Actual Revenues | 2006-2007 Original Budget | 2006-2007 12 Month Estimate | 2007-2008 Department Requested | 2007-2008 Commissioner Approved |
|--------------------------------------|---------------------------------|---------------------------------|-----------------------------------|--------------------------------------|---------------------------------------|
| ▼ General Fund | | | | | |
| ▽ Taxes | \$ 188,320,692 | \$ 199,969,438 | \$ 222,713,988 | \$ 223,019,764 | \$ 234,903,747 |
| Current Taxes | \$ 151,682,875 | \$ 162,156,808 | \$ 165,295,460 | \$ 163,568,303 | \$ 174,827,520 |
| Prior Year Taxes | \$ 2,314,515 | \$ 3,400,000 | \$ 2,800,000 | \$ 2,700,000 | \$ 3,000,000 |
| 1 Cent Sales Tax | \$ 20,432,352 | \$ 20,924,451 | \$ 21,351,808 | \$ 22,312,639 | \$ 22,312,639 |
| 1/2 Cent Sales Tax #1 | \$ 0 | \$ 0 | \$ 8,752,616 | \$ 9,146,484 | \$ 9,146,484 |
| 1/2 Cent Sales Tax #2 | \$ 0 | \$ 0 | \$ 8,654,843 | \$ 9,044,311 | \$ 9,044,311 |
| 1/2 Cent Sales Tax #3 | \$ 8,513,674 | \$ 8,597,760 | \$ 8,896,789 | \$ 9,297,145 | \$ 9,297,145 |
| City Sales Tax Distribution | \$ 4,020,325 | \$ 3,300,000 | \$ 3,300,000 | \$ 3,500,000 | \$ 3,700,000 |
| County Occupancy Taxes | \$ 0 | \$ 440,419 | \$ 2,236,425 | \$ 2,325,882 | \$ 2,325,882 |
| Other Misc. Taxes | \$ 1,356,950 | \$ 1,150,000 | \$ 1,426,047 | \$ 1,125,000 | \$ 1,249,766 |
| ▽ Licenses and Permits | \$ 736,764 | \$ 803,000 | \$ 814,654 | \$ 832,000 | \$ 832,000 |
| FINANCE | \$ 292,018 | \$ 340,000 | \$ 395,056 | \$ 340,000 | \$ 340,000 |
| TAX ADMINISTRATION | \$ 18,691 | \$ 20,000 | \$ 1,500 | \$ 20,000 | \$ 20,000 |
| COUNTY SHERIFF | \$ 4,165 | \$ 3,000 | \$ 4,369 | \$ 3,000 | \$ 3,000 |
| ENVIRONMENTAL ENGINEERING | \$ 421,890 | \$ 440,000 | \$ 413,729 | \$ 469,000 | \$ 469,000 |
| ▽ Intergovernmental | \$ 281,450,059 | \$ 316,825,150 | \$ 318,799,964 | \$ 360,401,285 | \$ 361,782,723 |
| COUNTY ADMINISTRATION | \$ 0 | \$ 90,000 | \$ 90,000 | \$ 120,000 | \$ 96,500 |
| FINANCE | \$ 2,185,506 | \$ 1,748,924 | \$ 1,865,515 | \$ 1,078,417 | \$ 1,238,777 |
| TAX ADMINISTRATION | \$ 364,691 | \$ 143,200 | \$ 330,000 | \$ 330,000 | \$ 330,000 |
| GENERAL SERVICES | \$ 38,316 | \$ 136,664 | \$ 28,442 | \$ 148,199 | \$ 148,199 |
| VETERANS SERVICES | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| COUNTY SHERIFF | \$ 1,666,742 | \$ 3,705,649 | \$ 2,794,548 | \$ 1,269,849 | \$ 1,269,849 |
| FIRE MARSHAL | \$ 1,064,765 | \$ 175,956 | \$ 590,908 | \$ 183,280 | \$ 216,168 |
| CRIMINAL JUSTICE PARTNERSHIP | \$ 369,873 | \$ 367,188 | \$ 340,952 | \$ 312,664 | \$ 312,664 |
| YOUTH HOME | \$ 12,401 | \$ 15,000 | \$ 20,859 | \$ 20,859 | \$ 20,859 |
| EMERGENCY MEDICAL SERVICES | \$ 37,502 | \$ 29,230 | \$ 0 | \$ 69,196 | \$ 69,196 |
| COOPERATIVE EXTENSION SERVICE | \$ 394,517 | \$ 433,269 | \$ 510,741 | \$ 556,365 | \$ 531,491 |
| SOIL AND WATER CONSERVATION | \$ 46,452 | \$ 43,000 | \$ 43,000 | \$ 43,000 | \$ 43,000 |
| PUBLIC HEALTH | \$ 2,183,344 | \$ 2,664,021 | \$ 2,759,686 | \$ 2,902,919 | \$ 2,994,239 |
| MENTAL HEALTH | \$ 14,363,476 | \$ 16,811,416 | \$ 15,837,513 | \$ 15,848,023 | \$ 25,398,023 |
| SOCIAL SERVICES | \$ 257,757,671 | \$ 289,379,480 | \$ 292,820,148 | \$ 336,436,014 | \$ 328,034,239 |
| OTHER HUMAN SERVICES | \$ 650,847 | \$ 828,977 | \$ 512,652 | \$ 812,500 | \$ 809,519 |
| LIBRARY | \$ 297,569 | \$ 251,176 | \$ 253,000 | \$ 268,000 | \$ 268,000 |
| OTHER CULTURAL & RECREATIONAL | \$ 14,386 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| ▽ Contributions and Donations | \$ 595,715 | \$ 1,770,648 | \$ 1,457,495 | \$ 917,072 | \$ 909,829 |
| COUNTY SHERIFF | \$ 19,463 | \$ 0 | \$ 750 | \$ 0 | \$ 0 |
| CRIMINAL JUSTICE PARTNERSHIP | \$ 1,000 | \$ 0 | \$ 3,020 | \$ 0 | \$ 0 |
| EMERGENCY MEDICAL SERVICES | \$ 60,000 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| SOCIAL SERVICES | \$ 440,255 | \$ 1,760,648 | \$ 1,452,069 | \$ 915,072 | \$ 907,829 |
| LIBRARY | \$ 74,997 | \$ 10,000 | \$ 1,656 | \$ 2,000 | \$ 2,000 |
| ▽ Investment Income | \$ 2,824,462 | \$ 1,308,562 | \$ 2,060,289 | \$ 1,400,000 | \$ 2,000,000 |
| FINANCE | \$ 2,815,465 | \$ 1,308,562 | \$ 2,058,259 | \$ 1,400,000 | \$ 2,000,000 |
| REGISTER OF DEEDS | \$ 2,343 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| COUNTY SHERIFF | \$ 6,589 | \$ 0 | \$ 2,030 | \$ 0 | \$ 0 |
| PUBLIC HEALTH | \$ 66 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| ▽ Rental Income | \$ 1,530,244 | \$ 1,521,000 | \$ 1,555,940 | \$ 1,549,123 | \$ 1,552,373 |
| FINANCE | \$ 3,225 | \$ 0 | \$ 3,725 | \$ 0 | \$ 3,250 |
| GENERAL SERVICES | \$ 21,462 | \$ 20,000 | \$ 20,053 | \$ 20,000 | \$ 20,000 |
| CRIMINAL JUSTICE PARTNERSHIP | \$ 5,555 | \$ 1,000 | \$ 5,396 | \$ 2,400 | \$ 2,400 |
| EMERGENCY MEDICAL SERVICES | \$ 1,500,000 | \$ 1,500,000 | \$ 1,500,000 | \$ 1,500,000 | \$ 1,500,000 |
| ENVIRONMENTAL ENGINEERING | \$ 3 | \$ 0 | \$ 26,766 | \$ 26,723 | \$ 26,723 |
| ▽ Service Charges | \$ 36,464,606 | \$ 40,200,642 | \$ 19,602,997 | \$ 23,390,798 | \$ 14,894,298 |
| BOARD OF COUNTY COMMISSIONERS | \$ 78 | \$ 2,000 | \$ 0 | \$ 2,000 | \$ 2,000 |

General Fund Revenues

Funds: 101, 102, 103, 125, 150

| Source of Revenue | 2005-2006 Actual Revenues | 2006-2007 Original Budget | 2006-2007 12 Month Estimate | 2007-2008 Department Requested | 2007-2008 Commissioner Approved |
|------------------------------------|---------------------------------|---------------------------------|-----------------------------------|--------------------------------------|---------------------------------------|
| FINANCE | \$ 57,418 | \$ 0 | \$ 32,350 | \$ 0 | \$ 0 |
| TAX ADMINISTRATION | \$ 1,132,026 | \$ 1,036,400 | \$ 1,245,558 | \$ 1,145,000 | \$ 1,210,000 |
| LEGAL | \$ 2,739 | \$ 2,500 | \$ 1,860 | \$ 2,500 | \$ 2,500 |
| ELECTIONS | \$ 205,012 | \$ 1,000 | \$ 346 | \$ 225,180 | \$ 225,180 |
| REGISTER OF DEEDS | \$ 4,312,779 | \$ 3,501,500 | \$ 4,028,662 | \$ 3,930,000 | \$ 4,245,000 |
| GENERAL SERVICES | \$ 1,740,685 | \$ 1,684,410 | \$ 1,626,955 | \$ 1,735,920 | \$ 1,735,920 |
| COUNTY SHERIFF | \$ 886,568 | \$ 753,500 | \$ 745,196 | \$ 738,733 | \$ 738,733 |
| FIRE MARSHAL | \$ 79,098 | \$ 45,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| CRIMINAL JUSTICE PARTNERSHIP | \$ 1,040 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| YOUTH HOME | \$ 379,680 | \$ 348,554 | \$ 348,554 | \$ 380,000 | \$ 388,500 |
| EMERGENCY MEDICAL SERVICES | \$ 3,497,035 | \$ 3,275,000 | \$ 3,412,895 | \$ 3,200,000 | \$ 3,450,000 |
| ENVIRONMENTAL ENGINEERING | \$ 1,318 | \$ 0 | \$ 1,064 | \$ 0 | \$ 0 |
| COOPERATIVE EXTENSION SERVICE | \$ 5,447 | \$ 8,000 | \$ 950 | \$ 0 | \$ 0 |
| PUBLIC HEALTH | \$ 2,736,040 | \$ 2,540,266 | \$ 2,368,382 | \$ 2,212,632 | \$ 2,247,632 |
| MENTAL HEALTH | \$ 21,029,302 | \$ 26,505,000 | \$ 5,416,594 | \$ 9,400,000 | \$ 50,000 |
| SOCIAL SERVICES | \$ 137,501 | \$ 212,512 | \$ 162,382 | \$ 235,833 | \$ 235,833 |
| LIBRARY | \$ 260,841 | \$ 285,000 | \$ 161,249 | \$ 133,000 | \$ 313,000 |
| ▽ Sewer Connection Fees | \$ 720,680 | \$ 603,000 | \$ 1,033,354 | \$ 556,000 | \$ 656,000 |
| ENVIRONMENTAL ENGINEERING | \$ 1,500 | \$ 3,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 |
| OTHER ENVIRONMENTAL PROTECTION | \$ 719,180 | \$ 600,000 | \$ 1,027,354 | \$ 550,000 | \$ 650,000 |
| ▽ Other Revenues | \$ 1,240,262 | \$ 566,584 | \$ 1,083,054 | \$ 643,900 | \$ 743,900 |
| FINANCE | \$ 737,265 | \$ 221,984 | \$ 458,192 | \$ 150,000 | \$ 400,000 |
| TAX ADMINISTRATION | \$ 208,229 | \$ 75,000 | \$ 200,000 | \$ 100,000 | \$ 150,000 |
| REGISTER OF DEEDS | \$ 2 | \$ 0 | \$ 15 | \$ 0 | \$ 0 |
| GENERAL SERVICES | \$ 6,489 | \$ 5,000 | \$ 6,896 | \$ 7,000 | \$ 7,000 |
| COUNTY SHERIFF | \$ 33,586 | \$ 3,000 | \$ 22,665 | \$ 3,000 | \$ 3,000 |
| EMERGENCY MEDICAL SERVICES | \$ 572 | \$ 5,000 | \$ 0 | \$ 5,000 | \$ 5,000 |
| ENVIRONMENTAL ENGINEERING | \$ 500 | \$ 21,000 | \$ 4,901 | \$ 3,000 | \$ 3,000 |
| PUBLIC HEALTH | \$ 1,610 | \$ 600 | \$ 600 | \$ 600 | \$ 600 |
| MENTAL HEALTH | \$ 251,949 | \$ 235,000 | \$ 389,523 | \$ 375,000 | \$ 175,000 |
| LIBRARY | \$ 60 | \$ 0 | \$ 262 | \$ 300 | \$ 300 |
| ▽ Other Financing Sources | \$ 6,759,024 | \$ 20,555,798 | \$ 8,159,861 | \$ 20,256,409 | \$ 22,968,152 |
| Transfers from Other Funds | \$ 1,119,569 | \$ 1,653,606 | \$ 1,653,606 | \$ 1,552,171 | \$ 1,412,285 |
| Transfer from Capital Finance Plan | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 837,000 |
| Transfer from Community Health | \$ 3,534,455 | \$ 4,346,255 | \$ 4,346,255 | \$ 4,350,000 | \$ 4,287,236 |
| Bank Financing | \$ 2,105,000 | \$ 2,155,937 | \$ 2,160,000 | \$ 1,800,000 | \$ 865,508 |
| Fund Balance Appropriated | \$ 0 | \$ 12,400,000 | \$ 0 | \$ 12,400,000 | \$ 15,411,885 |
| Transfer from Enterprise Fund | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 154,238 |
| General Fund Total | \$ 520,642,510 | \$ 584,123,822 | \$ 577,281,596 | \$ 632,966,351 | \$ 641,243,022 |
| Risk Management | \$ 2,338,581 | \$ 2,277,757 | \$ 2,282,527 | \$ 2,295,761 | \$ 2,296,170 |
| Charges for Services | \$ 2,091,691 | \$ 2,277,186 | \$ 2,277,186 | \$ 2,295,761 | \$ 2,293,336 |
| Interest/Other | \$ 241,356 | \$ 571 | \$ 0 | \$ 0 | \$ 2,834 |
| Swap Fund | \$ 549,240 | \$ 470,876 | \$ 475,925 | \$ 300,000 | \$ 517,443 |
| Capital Financing | \$ 39,968,758 | \$ 31,508,491 | \$ 32,434,050 | \$ 38,789,808 | \$ 37,140,036 |
| Current Taxes | \$ 20,033,642 | \$ 11,896,364 | \$ 11,938,311 | \$ 16,690,224 | \$ 12,072,781 |
| Prior Year Taxes | \$ 353,484 | \$ 0 | \$ 286,300 | \$ 0 | \$ 0 |
| 1/2 Cent Sales Tax #1 | \$ 8,375,709 | \$ 7,612,228 | \$ 0 | \$ 0 | \$ 0 |
| 1/2 Cent Sales Tax #2 | \$ 8,282,146 | \$ 7,485,520 | \$ 0 | \$ 0 | \$ 0 |
| County Occupancy Taxes | \$ 2,210,411 | \$ 2,236,424 | \$ 0 | \$ 0 | \$ 0 |
| Interest Income/Other Rev. | \$ 713,366 | \$ 445,555 | \$ 565,555 | \$ 507,728 | \$ 507,728 |

General Fund Revenues

Funds: 101, 102, 103, 125, 150

| Source of Revenue | 2005-2006 Actual Revenues | 2006-2007 Original Budget | 2006-2007 12 Month Estimate | 2007-2008 Department Requested | 2007-2008 Commissioner Approved |
|------------------------------------|---------------------------------|---------------------------------|-----------------------------------|--------------------------------------|---------------------------------------|
| Transfer from General Fund | \$ 0 | \$ 0 | \$ 19,643,884 | \$ 20,516,677 | \$ 20,761,677 |
| Fund Balance Appropriated | \$ 0 | \$ 1,832,400 | \$ 0 | \$ 1,075,179 | \$ 3,797,850 |
| Cafeteria Plan | \$ 12,996,863 | \$ 13,250,808 | \$ 13,243,324 | \$ 13,750,000 | \$ 13,750,000 |
| Cafeteria Plan | \$ 11,807,178 | \$ 11,934,175 | \$ 11,926,691 | \$ 12,325,277 | \$ 12,325,277 |
| Transfer from General Fund | \$ 1,178,000 | \$ 1,316,633 | \$ 1,316,633 | \$ 1,424,723 | \$ 1,424,723 |
| Total General Funds Revenue | \$ 576,495,952 | \$ 631,631,754 | \$ 625,717,422 | \$ 688,101,920 | \$ 694,946,671 |
| Transfer from GF to Cafeteria Plan | (\$1,178,000) | (\$1,316,633) | (\$1,316,633) | (\$1,424,723) | (\$1,424,723) |
| Transfer from GF to CFP | \$0 | \$0 | (\$19,643,884) | (\$20,516,677) | (\$20,761,677) |
| Transfer from CFP to GF | \$0 | \$0 | \$0 | \$0 | (\$837,000) |
| Total General Funds Revenue | \$ 575,317,952 | \$ 630,315,121 | \$ 604,756,905 | \$ 666,160,520 | \$ 671,923,271 |

REVENUE HIGHLIGHTS

Assessed Valuation/Property Taxes

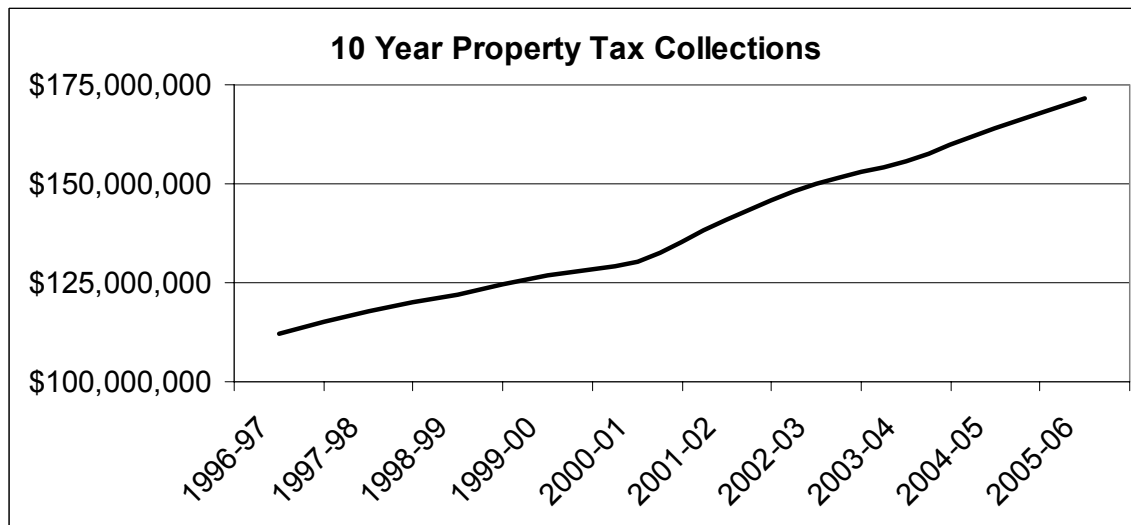
Durham County's largest source of revenue to support operations is derived from the ad valorem property tax. For Fiscal Year (FY) 2007-2008, the property tax rate is \$.834 per \$100 of assessed valuation. Overall the increase in valuation is estimated at 2.38%, with all areas showing modest increases.

The collection of taxes from delinquent or prior years' taxes also is budgeted and provides additional revenue for support of the General Fund. In FY2006-2007, the County will receive an estimated \$3.3 million in prior years' taxes, and \$3.0 million is budgeted for FY2007-2008.

| | FY2007 Adopted | FY2007 Actual | FY2008 Budget Estimate | % Change FY2008 from FY2007 estimate |
|----------------|---------------------------|--------------------------|---------------------------------------|---|
| Real Property | \$17,350,763,943 | \$17,542,862,507 | \$17,969,063,243 | 2.43% |
| Auto Value | \$1,525,000,000 | \$1,662,069,596 | \$1,736,234,819 | 4.46% |
| Personal Value | \$2,517,748,113 | \$2,545,623,300 | \$2,575,083,917 | 1.16% |
| Public Service | \$515,456,602 | \$517,286,418 | \$517,286,418 | 0.00% |
| Total | \$21,908,968,658 | \$22,267,841,821 | \$22,797,668,397 | 2.38% |

The County's property tax collection rate continues to improve, from budgeted levels of 98.06% and 98.20% in prior years to a collection rate of 98.30% in FY2007-2008. One cent on the property tax rate will generate just over \$2.24 million.

For budgeting purposes, the County formed a workgroup consisting of the Tax Administrator, Tax Assessor, Tax Collector, Finance Director and Budget Director. Shortly after January 1 when values for real and personal property had been updated in the county's database, this workgroup convened and discussed budget estimates for the upcoming fiscal year. The workgroup met at least twice over the spring to finalize tax valuation estimates for use in the upcoming budget. Public service estimates are provided by the State, and auto values were reviewed and projected using trend analysis.



Sales Tax

Sales taxes represent the second largest revenue source for Durham County outside of property taxes, and are collected by the State and distributed back to Durham County on a monthly basis. Out of a total of 6.75% charged on most retail items 2.5% is allocated to county and municipal governments. This 2,5 cents for every retail dollar is broken up into four distinct sales tax entities, usually described by the State statute article number that made it law.

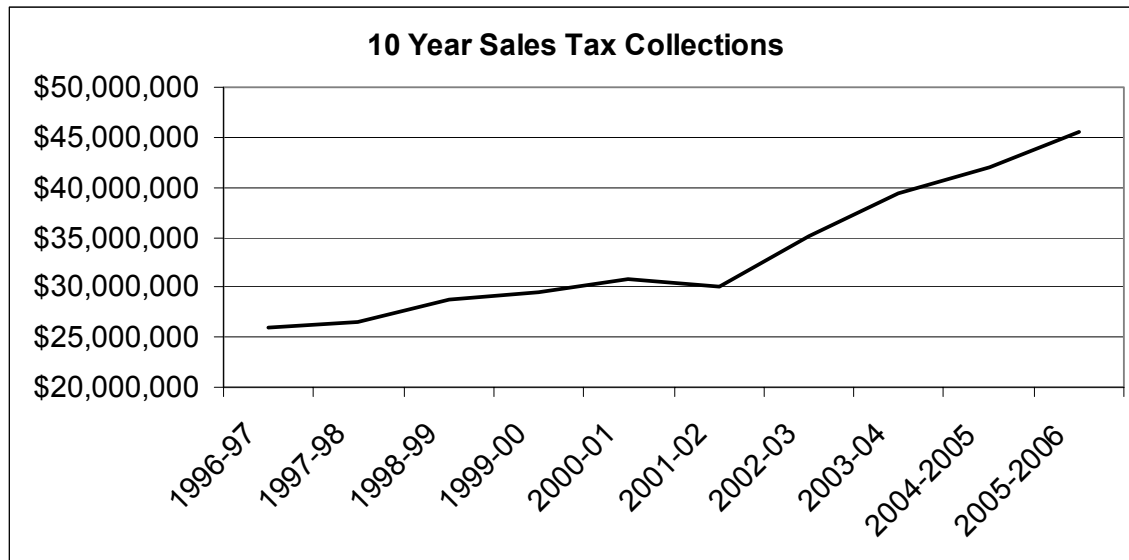
Article 39 sales tax is a one-cent tax on every retail dollar and is collected based on where the retail item is actually received ("point of delivery"). An example is when an individual purchases a shirt at a local mall; this shirt may cost \$50, creating a collection of Article 39 sales tax of \$0.50 which will go to the county and/or municipality that the mall resides in as long as the individual leaves with the merchandise. If the individual were to send the item to another county for delivery, then the tax could be reflected in that county's collections. This particular sales tax is Durham County's single largest sales tax and generally reflects the broadest retail sales trends within the County.

Article 40 and 42 sales taxes are half-cent taxes on every retail dollar, but differ from the Article 39 sales tax in that they are collected based on statewide retail sales and then distributed to counties and municipalities based on the percentage of the state population residing within the county and/or municipality. These taxes reflect the broadest retail trends across the whole state and are less affected by retail sales growth in any one particular local government jurisdiction. These two taxes have stipulations attached to them by the State legislature directing that 30% of the Article 40 and 60% of the Article 42 sales tax revenue distributed to local governments be allocated for school capital needs. Durham County allots the full amount of revenue collected from these two sales taxes to the support of capital projects, of which public school projects make up the largest amount.

The Article 44 half-cent sales tax is different from the other three sales taxes in that half of it is collected from "point of delivery" retail sales similar to the Article 39 sales tax, and half of it is collected statewide and distributed on a per capita basis similar to the Article 40 and 42 sales taxes. For Durham County, this sales tax has partially offset the lost state reimbursements; however, it will not fully cover those reimbursements for at least an estimated 10 years. The State has approved a "hold harmless" provision for counties and municipalities such as Durham County, such that a payment is made to fill in the shortfall for revenues not received from the Article 44 collections. In FY2006-2007, the County received \$1.27 million in "hold harmless" funds from the State.

Estimating sales tax revenue collection, as part of a budget process, is highly dependent on historical trending of sales tax growth and variability, as well as assessing the economic outlook of the state, the county and/or municipalities. The Budget Office has used conservative growth estimates over the last few years as the statewide the economy has been slow to recover. However, Durham County's growth from FY 2006-07 was significant. Durham County has estimated an overall 4.5% growth in all local sales taxes for FY2007-2008.

| Sales Tax Collections | Article 40 (1/2 Cent) | Article 42 (1/2 Cent) | Article 44 (1/2 Cent) | Article 39 (1cent) | Total Collections |
|---|-----------------------|-----------------------|-----------------------|--------------------|-------------------|
| FY 06-07 Approved Budget | \$7,612,228 | \$7,485,520 | \$8,597,760 | \$20,924,451 | \$44,619,959 |
| FY 06-07 Estimate | \$8,752,616 | \$8,654,843 | \$8,896,789 | \$21,351,808 | \$47,656,056 |
| FY 07-08 Recommended Budget | \$9,146,484 | \$9,044,311 | \$9,297,145 | \$22,312,639 | \$49,800,579 |
| % Growth FY 07 Estimate to FY 08 Recommended | 4.50% | 4.50% | 4.50% | 4.50% | 4.50% |



Intergovernmental Revenues

The vast majority of the budgeted intergovernmental revenues in Durham County are related to public assistance programs in our Department of Social Services (DSS). For FY2007-2008, \$327.9 million of the total \$361.65 million of Intergovernmental Revenues are budgeted in DSS, of which \$288.4 million is pass-through funding related to various federal and state mandated programs.

In North Carolina, counties share in the cost of Medicaid, with approximately 5.3% of each Medicaid dollar spent coming as a match from County funds. For FY2007-2008, the total Medicaid budget is estimated at \$257.9 million, with \$13.2 million of County funds, offset by \$163.1 million in Federal dollars and \$81.7 million of State dollars.

| FY2007-2008 Pass Through Dollars | | | | |
|---|----------------------|---------------------|----------------------|----------------------|
| Program | Federal | State | County | Total |
| Food Stamps | \$34,335,868 | | | \$34,335,868 |
| LIEAP | \$342,783 | | | \$342,783 |
| Medicaid | \$163,107,547 | \$81,683,019 | \$13,200,151 | \$257,990,717 |
| State/County Special Assistance to Adults | | \$2,136,057 | \$2,136,057 | \$4,272,114 |
| Work First Family Assistance (Cash) | \$4,794,705 | | | \$4,794,705 |
| Title IV B Adoption Assistance | \$577,260 | \$64,140 | | \$641,400 |
| Title IV E Adoption Assistance | \$1,093,590 | \$323,205 | \$323,205 | \$1,740,000 |
| Totals | \$204,251,753 | \$84,206,421 | \$15,659,413 | \$304,117,587 |
| | | | | |
| Pass Through Funding | | | \$288,458,174 | |

Approximately 76% of Durham County's mental health agency (The Durham Center) revenue comes from intergovernmental sources, mostly the state government, and is currently budgeted at \$25.62 million for FY2007-08. These funds support care programs for children and adults and also support the administrative costs of the newly developed Local Management Entity (LME) which will oversee contracts with various private firms to provide various types of mental health service to County citizens.

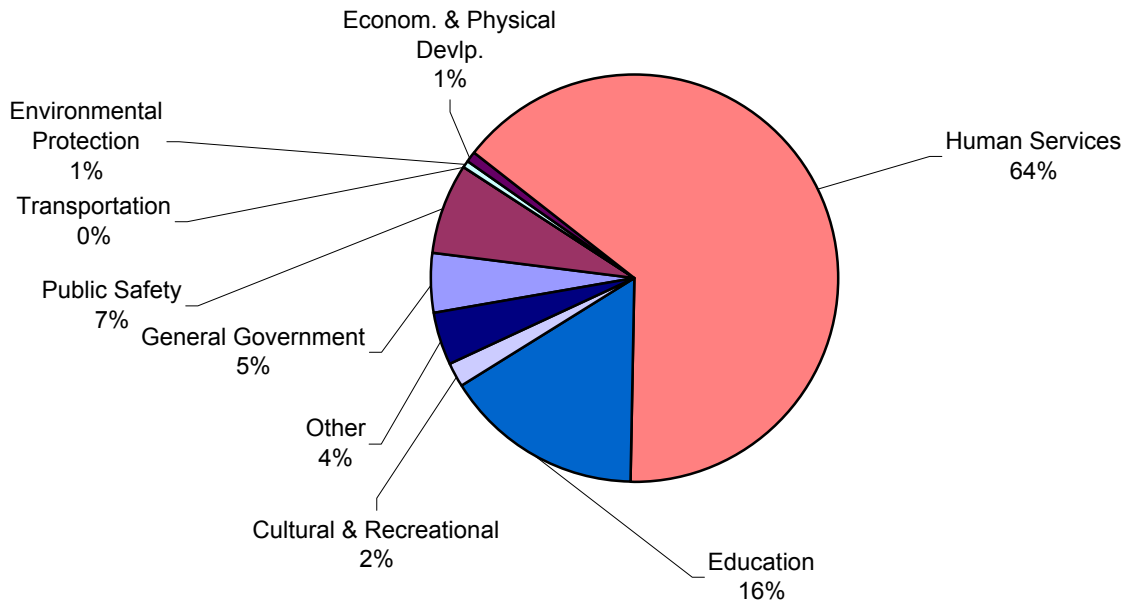
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General Funds Expenditures

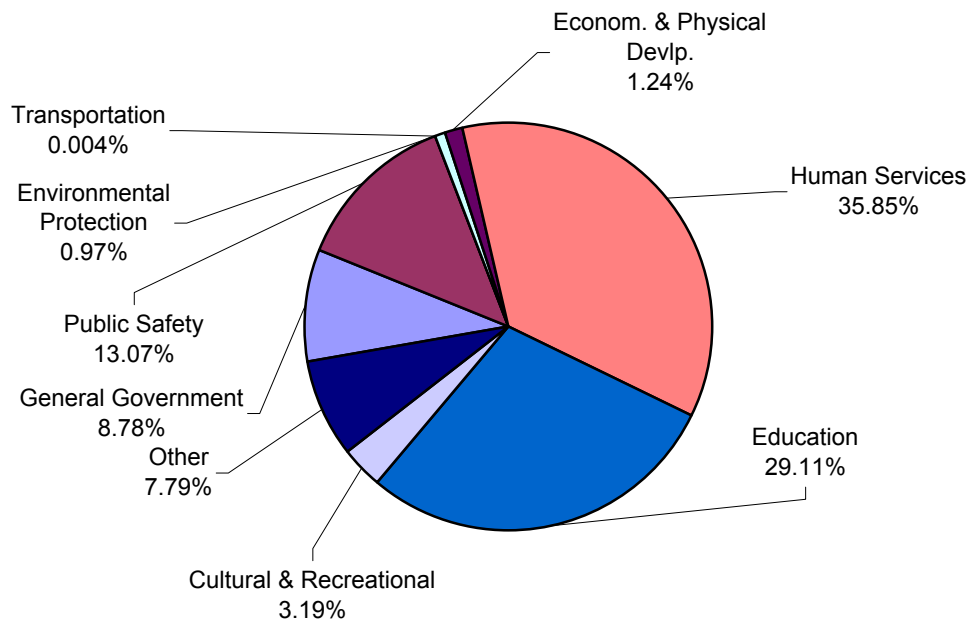
FY 2007-08 Approved Budget

Expenditures Including DSS Pass Through

Pass Through Funds: \$288,458,174



General Fund Expenditures Excluding DSS Pass Through



General Fund Expenditures

Funds: 101, 102, 103, 125, 150

| Department | 2005-2006 Actual Expenditures | 2006-2007 Original Budget | 2006-2007 12 Month Estimate | 2007-2008 Department Requested | 2007-2008 Commissioner Approved |
|---------------------------------------|-------------------------------------|---------------------------------|-----------------------------------|--------------------------------------|---------------------------------------|
| ▽ General Government | \$ 24,294,149 | \$ 27,906,398 | \$ 26,546,727 | \$ 34,983,394 | \$ 30,988,093 |
| BOARD OF COUNTY COMMISSIONERS | \$ 479,578 | \$ 538,928 | \$ 497,441 | \$ 570,732 | \$ 580,857 |
| COUNTY ADMINISTRATION | \$ 1,045,388 | \$ 1,523,484 | \$ 1,153,550 | \$ 1,927,892 | \$ 1,716,793 |
| FINANCE | \$ 1,873,220 | \$ 2,157,406 | \$ 2,053,995 | \$ 2,376,393 | \$ 2,102,684 |
| TAX ADMINISTRATION | \$ 4,274,357 | \$ 4,635,944 | \$ 4,895,250 | \$ 5,726,919 | \$ 5,122,407 |
| LEGAL | \$ 1,312,632 | \$ 1,440,039 | \$ 1,391,808 | \$ 1,526,772 | \$ 1,526,756 |
| COURT FACILITIES | \$ 494,117 | \$ 731,350 | \$ 930,164 | \$ 737,435 | \$ 657,071 |
| ELECTIONS | \$ 902,493 | \$ 824,838 | \$ 794,591 | \$ 1,237,696 | \$ 1,177,687 |
| REGISTER OF DEEDS | \$ 1,379,030 | \$ 1,514,674 | \$ 1,407,477 | \$ 1,841,609 | \$ 2,068,971 |
| GENERAL SERVICES | \$ 6,802,297 | \$ 7,437,445 | \$ 6,867,877 | \$ 10,072,227 | \$ 8,042,396 |
| INFORMATION TECHNOLOGY | \$ 3,468,169 | \$ 4,641,853 | \$ 4,137,547 | \$ 5,576,825 | \$ 4,338,852 |
| HUMAN RESOURCES | \$ 1,286,333 | \$ 1,487,304 | \$ 1,524,813 | \$ 2,347,573 | \$ 1,688,632 |
| BUDGET & MANAGEMENT SERVICES | \$ 433,997 | \$ 500,634 | \$ 428,643 | \$ 589,367 | \$ 560,790 |
| VETERANS SERVICES | \$ 62,841 | \$ 78,725 | \$ 69,799 | \$ 78,964 | \$ 78,963 |
| GEOGRAPHIC INFORMATION SYSTEMS | \$ 479,698 | \$ 393,772 | \$ 393,772 | \$ 372,990 | \$ 372,990 |
| SAP SHARED SERVICES | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 952,244 |
| ▽ Public Safety | \$ 41,347,741 | \$ 46,774,860 | \$ 43,727,108 | \$ 49,055,495 | \$ 46,101,830 |
| GENERAL SERVICES | \$ 1,218,103 | \$ 1,449,189 | \$ 1,347,201 | \$ 1,778,695 | \$ 1,688,783 |
| COUNTY SHERIFF | \$ 26,229,408 | \$ 30,344,280 | \$ 27,614,589 | \$ 30,706,954 | \$ 28,587,321 |
| EMERGENCY COMMUNICATIONS | \$ 597,433 | \$ 740,930 | \$ 740,930 | \$ 869,282 | \$ 837,952 |
| FIRE MARSHAL | \$ 2,664,345 | \$ 2,212,830 | \$ 2,533,028 | \$ 2,646,193 | \$ 2,398,010 |
| MEDICAL EXAMINER | \$ 112,700 | \$ 95,000 | \$ 65,000 | \$ 95,000 | \$ 80,000 |
| CRIMINAL JUSTICE PARTNERSHIP | \$ 1,643,537 | \$ 1,979,159 | \$ 1,846,663 | \$ 2,353,410 | \$ 2,199,390 |
| OTHER PUBLIC SAFETY | \$ 1,162,592 | \$ 1,416,524 | \$ 1,495,882 | \$ 1,490,068 | \$ 1,490,068 |
| YOUTH HOME | \$ 908,305 | \$ 1,107,079 | \$ 993,916 | \$ 1,173,374 | \$ 1,173,353 |
| EMERGENCY MEDICAL SERVICES | \$ 6,811,318 | \$ 7,429,868 | \$ 7,089,899 | \$ 7,942,519 | \$ 7,646,953 |
| ▽ Transportation | \$ 12,500 | \$ 12,500 | \$ 12,500 | \$ 12,500 | \$ 12,500 |
| OTHER TRANSPORTATION | \$ 12,500 | \$ 12,500 | \$ 12,500 | \$ 12,500 | \$ 12,500 |
| ▽ Environmental Protection | \$ 2,821,303 | \$ 3,223,525 | \$ 3,345,037 | \$ 3,504,542 | \$ 3,413,785 |
| GENERAL SERVICES | \$ 1,712,807 | \$ 1,811,191 | \$ 1,842,234 | \$ 1,946,511 | \$ 1,855,769 |
| ENVIRONMENTAL ENGINEERING | \$ 1,054,924 | \$ 1,353,745 | \$ 1,444,215 | \$ 1,495,352 | \$ 1,495,337 |
| OTHER ENVIRONMENTAL PROTECTION | \$ 53,572 | \$ 58,588 | \$ 58,588 | \$ 62,679 | \$ 62,679 |
| ▽ Econom. & Physical Devlp. | \$ 2,412,865 | \$ 3,521,209 | \$ 3,257,811 | \$ 5,458,340 | \$ 4,380,168 |
| OPEN SPACE MANAGEMENT | \$ 83,047 | \$ 85,000 | \$ 110,906 | \$ 85,750 | \$ 85,750 |
| PLANNING | \$ 597,838 | \$ 826,273 | \$ 826,273 | \$ 992,870 | \$ 998,270 |
| COOPERATIVE EXTENSION SERVICE | \$ 872,311 | \$ 1,161,281 | \$ 938,268 | \$ 1,285,888 | \$ 1,265,333 |
| SOIL AND WATER CONSERVATION | \$ 219,669 | \$ 273,982 | \$ 272,170 | \$ 363,921 | \$ 333,918 |
| ECONOMIC DEVELOPMENT | \$ 640,000 | \$ 1,174,673 | \$ 1,110,194 | \$ 2,729,911 | \$ 1,696,897 |
| ▽ Human Services | \$ 343,835,117 | \$ 391,013,234 | \$ 368,784,026 | \$ 425,560,168 | \$ 414,917,246 |
| PUBLIC HEALTH | \$ 15,594,770 | \$ 18,455,050 | \$ 18,097,511 | \$ 20,449,749 | \$ 20,085,617 |
| MENTAL HEALTH | \$ 42,386,700 | \$ 50,916,968 | \$ 28,726,149 | \$ 33,277,996 | \$ 33,344,566 |
| SOCIAL SERVICES | \$ 284,315,387 | \$ 319,814,672 | \$ 320,307,188 | \$ 369,527,670 | \$ 359,594,741 |
| OTHER HUMAN SERVICES | \$ 1,538,260 | \$ 1,826,544 | \$ 1,653,178 | \$ 2,304,753 | \$ 1,892,322 |
| ▽ Education | \$ 89,560,342 | \$ 94,805,984 | \$ 95,805,984 | \$ 104,074,837 | \$ 102,687,849 |
| DPS CURRENT EXPENSE | \$ 84,127,705 | \$ 88,127,705 | \$ 89,127,705 | \$ 96,635,402 | \$ 95,627,705 |
| DPS CAPITAL OUTLAY | \$ 1,500,000 | \$ 2,370,000 | \$ 2,370,000 | \$ 2,370,000 | \$ 2,370,000 |
| DTCC CURRENT EXPENSE | \$ 3,352,067 | \$ 3,630,020 | \$ 3,630,020 | \$ 3,963,586 | \$ 3,863,586 |
| DTCC CAPITAL OUTLAY | \$ 408,795 | \$ 508,795 | \$ 508,795 | \$ 782,892 | \$ 732,892 |
| OTHER EDUCATION | \$ 171,775 | \$ 169,464 | \$ 169,464 | \$ 322,957 | \$ 93,666 |
| ▽ Cultural & Recreational | \$ 8,213,661 | \$ 10,668,584 | \$ 9,873,121 | \$ 13,320,776 | \$ 11,258,150 |
| LIBRARY | \$ 6,147,062 | \$ 8,246,388 | \$ 7,802,617 | \$ 11,247,473 | \$ 9,419,649 |
| OTHER CULTURAL & RECREATIONAL | \$ 2,066,598 | \$ 2,422,196 | \$ 2,070,504 | \$ 2,073,303 | \$ 1,838,501 |
| ▽ Other | \$ 3,609,796 | \$ 6,197,528 | \$ 23,187,544 | \$ 25,656,024 | \$ 27,483,401 |
| Nondepartmental | \$ 2,175,775 | \$ 4,584,874 | \$ 1,931,006 | \$ 2,888,703 | \$ 4,716,080 |
| Transfer to Capital Finance Plan Fund | \$ 0 | \$ 0 | \$ 19,643,884 | \$ 20,516,677 | \$ 20,761,677 |

General Fund Expenditures

Funds: 101, 102, 103, 125, 150

| Department | 2005-2006 Actual Expenditures | 2006-2007 Original Budget | 2006-2007 12 Month Estimate | 2007-2008 Department Requested | 2007-2008 Commissioner Approved |
|---|-------------------------------------|---------------------------------|-----------------------------------|--------------------------------------|---------------------------------------|
| Transfer to Debt Service | \$ 256,021 | \$ 296,021 | \$ 296,021 | \$ 825,921 | \$ 580,921 |
| Transfer to Cafeteria Plan Fund | \$ 1,178,000 | \$ 1,316,633 | \$ 1,316,633 | \$ 1,424,723 | \$ 1,424,723 |
| General Fund Total | \$ 516,107,473 | \$ 584,123,822 | \$ 574,539,858 | \$ 661,626,076 | \$ 641,243,022 |
| Risk Management Fund | \$ 1,536,327 | \$ 2,277,757 | \$ 2,185,287 | \$ 2,295,761 | \$ 2,296,170 |
| Swap Fund | \$ 0 | \$ 470,876 | \$ 470,876 | \$ 300,000 | \$ 517,443 |
| Capital Financing Fund | \$ 37,718,304 | \$ 31,508,491 | \$ 31,920,523 | \$ 38,789,808 | \$ 37,140,036 |
| Transfer to General Fund | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 837,000 |
| Transfer to Debt Service | \$ 34,487,054 | \$ 30,470,048 | \$ 28,355,950 | \$ 35,266,082 | \$ 32,779,310 |
| Transfer to PAYG | \$ 3,231,250 | \$ 1,038,443 | \$ 3,564,573 | \$ 3,523,726 | \$ 3,523,726 |
| Cafeteria Plan Fund | \$ 13,265,418 | \$ 13,250,808 | \$ 13,200,808 | \$ 13,750,000 | \$ 13,750,000 |
| General Funds Total | \$ 568,627,522 | \$ 631,631,754 | \$ 622,317,352 | \$ 716,761,645 | \$ 694,946,671 |
| To Cafeteria Plan Fund | (\$1,178,000) | (\$1,316,633) | (\$1,316,633) | (\$1,424,723) | (\$1,424,723) |
| To General Fund from Capital Finance | \$0 | \$0 | \$0 | \$0 | (\$837,000) |
| To CFP from GF | \$0 | \$0 | (\$19,643,884) | (\$20,516,677) | (\$20,761,677) |
| General Funds Total | \$ 567,449,522 | \$ 630,315,121 | \$ 601,356,835 | \$ 694,820,245 | \$ 671,923,271 |

All Funds Summary of Revenues

| Fund | 2005-2006 Actual Revenues | 2006-2007 Original Budget | 2006-2007 12 Month Estimate | 2007-2008 Department Requested | 2007-2008 Commissioner Approved |
|-------------------------------|--|--|--|---|--|
| ▽ General Funds | \$ 576,499,267 | \$ 631,631,754 | \$ 625,717,422 | \$ 688,101,920 | \$ 694,946,671 |
| Taxes | \$ 227,576,084 | \$ 229,199,974 | \$ 234,938,599 | \$ 239,709,988 | \$ 246,976,528 |
| Licenses and Permits | \$ 736,764 | \$ 803,000 | \$ 814,654 | \$ 832,000 | \$ 832,000 |
| Intergovernmental | \$ 281,450,059 | \$ 316,825,150 | \$ 318,799,964 | \$ 360,401,285 | \$ 361,782,723 |
| Contributions and Donations | \$ 595,715 | \$ 1,770,648 | \$ 1,457,495 | \$ 917,072 | \$ 909,829 |
| Investment Income | \$ 3,368,635 | \$ 1,339,133 | \$ 2,215,338 | \$ 1,499,998 | \$ 2,102,832 |
| Rental Income | \$ 1,949,552 | \$ 1,936,555 | \$ 1,971,495 | \$ 1,956,853 | \$ 1,960,103 |
| Service Charges | \$ 38,556,297 | \$ 42,477,828 | \$ 21,880,183 | \$ 25,686,559 | \$ 17,187,634 |
| Sewer Connection Fees | \$ 720,680 | \$ 603,000 | \$ 1,033,354 | \$ 556,000 | \$ 656,000 |
| Other Revenues | \$ 13,608,457 | \$ 12,971,635 | \$ 13,485,962 | \$ 13,269,177 | \$ 13,586,620 |
| Other Financing Sources | \$ 7,937,024 | \$ 23,704,831 | \$ 29,120,378 | \$ 43,272,988 | \$ 48,952,402 |
| ▽ Special Revenue Fund | \$ 6,075,570 | \$ 6,139,622 | \$ 6,269,946 | \$ 7,144,296 | \$ 6,686,995 |
| Taxes | \$ 4,312,002 | \$ 4,186,974 | \$ 4,353,656 | \$ 4,842,639 | \$ 5,164,362 |
| Investment Income | \$ 110,009 | \$ 11,620 | \$ 31,347 | \$ 10,201 | \$ 10,201 |
| Service Charges | \$ 1,653,559 | \$ 1,274,211 | \$ 1,394,138 | \$ 1,274,211 | \$ 1,274,211 |
| Other Financing Sources | \$ 0 | \$ 666,817 | \$ 490,805 | \$ 1,017,245 | \$ 238,221 |
| ▽ Debt Service | \$ 35,853,266 | \$ 40,571,867 | \$ 39,675,125 | \$ 38,636,450 | \$ 40,122,121 |
| Intergovernmental | \$ 0 | \$ 6,970,000 | \$ 0 | \$ 0 | \$ 0 |
| Investment Income | \$ 108,234 | \$ 50,000 | \$ 50,061 | \$ 50,000 | \$ 50,000 |
| Rental Income | \$ 11,132 | \$ 26,400 | \$ 26,400 | \$ 26,717 | \$ 26,717 |
| Service Charges | \$ 254,526 | \$ 246,321 | \$ 246,321 | \$ 237,731 | \$ 237,731 |
| Other Revenues | \$ 0 | \$ 1 | \$ 0 | \$ 0 | \$ 0 |
| Other Financing Sources | \$ 35,479,374 | \$ 33,279,145 | \$ 39,352,343 | \$ 38,322,002 | \$ 39,807,673 |
| ▽ Enterprise Funds | \$ 12,151,306 | \$ 12,594,265 | \$ 8,774,631 | \$ 9,379,754 | \$ 9,379,754 |
| Licenses and Permits | \$ 715 | \$ 473 | \$ 390 | \$ 473 | \$ 473 |
| Investment Income | \$ 611,070 | \$ 2,000 | \$ 449,125 | \$ 440,000 | \$ 440,000 |
| Enterprise Charges | \$ 7,123,510 | \$ 7,849,855 | \$ 7,882,870 | \$ 8,349,515 | \$ 8,349,515 |
| Sewer Connection Fees | \$ 525,808 | \$ 496,880 | \$ 372,046 | \$ 490,640 | \$ 490,640 |
| Other Revenues | \$ 2,941 | \$ 10,400 | \$ 10,200 | \$ 10,400 | \$ 10,400 |
| Other Financing Sources | \$ 3,887,262 | \$ 4,234,657 | \$ 60,000 | \$ 88,726 | \$ 88,726 |
| ▽ Trust Funds | \$ 4,992,590 | \$ 7,992,556 | \$ 4,860,135 | \$ 6,167,909 | \$ 7,942,532 |
| Taxes | \$ 57,637 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Contributions and Donations | \$ 174,454 | \$ 250 | \$ 0 | \$ 155,174 | \$ 155,174 |
| Investment Income | \$ 1,260,498 | \$ 4,346,255 | \$ 1,293,630 | \$ 1,317,721 | \$ 4,287,358 |
| Service Charges | \$ 3,500,000 | \$ 3,500,000 | \$ 3,500,000 | \$ 3,500,000 | \$ 3,500,000 |
| Other Financing Sources | \$ 0 | \$ 146,051 | \$ 66,505 | \$ 1,195,014 | \$ 0 |
| Total All Funds | \$ 635,571,999 | \$ 698,930,064 | \$ 685,297,259 | \$ 749,430,329 | \$ 759,078,073 |

All Funds Summary of Expenditures

| Fund | 2005-2006 Actual Expenditures | 2006-2007 Original Budget | 2006-2007 12 Month Estimate | 2007-2008 Department Requested | 2007-2008 Commissioner Approved |
|---------------------------------|-------------------------------------|---------------------------------|-----------------------------------|--------------------------------------|---------------------------------------|
| ▽ General Funds | \$ 568,627,522 | \$ 631,631,754 | \$ 622,317,352 | \$ 716,761,645 | \$ 694,946,671 |
| General | \$ 516,107,473 | \$ 584,123,822 | \$ 574,539,858 | \$ 661,626,076 | \$ 641,243,022 |
| Risk Management | \$ 1,536,327 | \$ 2,277,757 | \$ 2,185,287 | \$ 2,295,761 | \$ 2,296,170 |
| Swap Agreement | \$ 0 | \$ 470,876 | \$ 470,876 | \$ 300,000 | \$ 517,443 |
| Capital Improvement Plan | \$ 37,718,304 | \$ 31,508,491 | \$ 31,920,523 | \$ 38,789,808 | \$ 37,140,036 |
| Cafeteria Plan | \$ 13,265,418 | \$ 13,250,808 | \$ 13,200,808 | \$ 13,750,000 | \$ 13,750,000 |
| ▽ Special Revenue Funds | \$ 7,719,990 | \$ 6,139,622 | \$ 6,060,106 | \$ 7,144,296 | \$ 6,686,995 |
| Bethesda Fire District | \$ 1,137,708 | \$ 981,398 | \$ 981,398 | \$ 1,261,128 | \$ 1,261,128 |
| Lebanon Fire District | \$ 727,245 | \$ 913,038 | \$ 913,038 | \$ 960,458 | \$ 960,458 |
| Parkwood Fire District | \$ 1,125,434 | \$ 1,093,234 | \$ 1,093,234 | \$ 1,092,633 | \$ 1,092,633 |
| Redwood Fire District | \$ 603,896 | \$ 621,302 | \$ 621,302 | \$ 673,923 | \$ 669,325 |
| New Hope Fire District | \$ 36,443 | \$ 41,395 | \$ 41,395 | \$ 41,773 | \$ 41,773 |
| Eno Fire Distrcit | \$ 0 | \$ 16,210 | \$ 16,210 | \$ 16,778 | \$ 16,778 |
| Bahama Fire District | \$ 613,461 | \$ 480,937 | \$ 480,937 | \$ 530,905 | \$ 530,905 |
| Special Park District | \$ 313,264 | \$ 307,162 | \$ 307,162 | \$ 293,191 | \$ 585,872 |
| Emg. Srv. Telephone System | \$ 3,107,165 | \$ 1,386,877 | \$ 1,320,508 | \$ 2,257,816 | \$ 1,512,432 |
| Special Butner | \$ 11,450 | \$ 15,069 | \$ 15,069 | \$ 15,691 | \$ 15,691 |
| Reappraisal Reserve | \$ 43,925 | \$ 283,000 | \$ 269,853 | \$ 0 | \$ 0 |
| ▽ Debt Service | \$ 35,780,177 | \$ 40,571,867 | \$ 39,630,905 | \$ 38,636,450 | \$ 40,122,121 |
| Debt Service | \$ 35,780,177 | \$ 40,571,867 | \$ 39,630,905 | \$ 38,636,450 | \$ 40,122,121 |
| ▽ Enterprise Funds | \$ 8,330,540 | \$ 12,594,265 | \$ 10,164,058 | \$ 9,379,754 | \$ 9,379,754 |
| Sewer Utility | \$ 6,858,282 | \$ 9,359,608 | \$ 10,140,720 | \$ 9,379,754 | \$ 9,379,754 |
| Water & Sewer Debt Service | \$ 1,472,258 | \$ 3,234,657 | \$ 23,338 | \$ 0 | \$ 0 |
| ▽ Trust Funds | \$ 4,747,538 | \$ 7,992,556 | \$ 5,562,760 | \$ 6,167,909 | \$ 7,942,532 |
| George R. Linder Memorial | \$0 | \$250 | \$0 | \$250 | \$250 |
| Community Health Trust | \$4,684,455 | \$7,846,255 | \$5,496,255 | \$6,012,735 | \$7,787,358 |
| L.E.O. Retirement Trust | \$63,083 | \$146,051 | \$66,505 | \$154,924 | \$154,924 |
| ▽ Internal Service Funds | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Equipment Leasing | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total All Funds | \$ 625,205,767 | \$ 698,930,064 | \$ 683,735,181 | \$ 778,090,054 | \$ 759,078,073 |

All Funds FTEs (Full Time Equivalent Positions)

| | 2005-2006 Actual FTEs | 2006-2007 Original FTEs | 2006-2007 12 Month Estimate | 2007-2008 Department Requested | 2007-2008 Commissioner Approved |
|---|--------------------------|----------------------------|-----------------------------------|--------------------------------------|---------------------------------------|
| General Fund | | | | | |
| Clerk to the Board | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| County Administration | 10.00 | 11.00 | 11.00 | 11.00 | 11.00 |
| Finance | 24.00 | 23.00 | 23.00 | 26.00 | 23.00 |
| Tax Administration | 65.38 | 70.38 | 70.38 | 73.38 | 70.38 |
| Legal | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| Elections | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 |
| Register of Deeds | 18.00 | 18.00 | 18.00 | 20.00 | 20.00 |
| General Services | 39.00 | 39.00 | 39.00 | 43.00 | 39.00 |
| Information Technology | 38.15 | 39.15 | 39.15 | 44.15 | 33.15 |
| Human Resources | 17.00 | 17.00 | 17.00 | 23.00 | 18.00 |
| Budget & Management Services | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| Veterans Services | 1.00 | 1.50 | 1.50 | 1.50 | 1.50 |
| SAP Shared Services | | | | | 8.00 |
| Function - General Government | 244.53 | 251.03 | 251.03 | 274.03 | 256.03 |
| Animal Control | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |
| County Sheriff | 433.09 | 437.09 | 437.09 | 444.09 | 438.09 |
| Fire Marshal | 32.00 | 41.00 | 41.00 | 42.00 | 38.00 |
| Criminal Justice Resource Center | 30.00 | 28.20 | 28.20 | 32.20 | 29.20 |
| Youth Home | 16.70 | 21.12 | 21.12 | 21.12 | 21.12 |
| Emergency Medical Services | 96.55 | 96.55 | 96.55 | 97.55 | 96.55 |
| Function - Public Safety | 626.34 | 623.96 | 641.96 | 654.96 | 640.96 |
| General Services - Solid Waste | 17.00 | 17.00 | 17.00 | 19.00 | 17.00 |
| Environmental Engineering | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 |
| Function - Environmental Protectio | 32.00 | 32.00 | 32.00 | 34.00 | 32.00 |
| Cooperative Extension Service | 18.54 | 16.07 | 16.77 | 17.17 | 17.17 |

All Funds FTEs (Full Time Equivalent Positions)

| | 2005-2006 Actual FTEs | 2006-2007 Original FTEs | 2006-2007 12 Month Estimate | 2007-2008 Department Requested | 2007-2008 Commissioner Approved |
|--|--------------------------|----------------------------|-----------------------------------|--------------------------------------|---------------------------------------|
| Soil and Water Conservation | 3.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Function - Economic & Physical De | 21.54 | 20.07 | 20.77 | 21.17 | 21.17 |
| Public Health | 223.13 | 234.96 | 238.11 | 242.67 | 239.47 |
| Mental Health | 66.77 | 62.00 | 61.00 | 61.00 | 61.00 |
| Social Services | 458.30 | 469.55 | 468.55 | 473.55 | 470.55 |
| Other Human Services | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Function - Human Services | 750.20 | 768.51 | 769.66 | 779.22 | 773.02 |
| Library | 127.14 | 138.53 | 138.06 | 149.04 | 138.06 |
| Function - Culture & Recreation | 127.14 | 138.53 | 138.06 | 149.04 | 138.06 |
| General Fund Total | 1,801.75 | 1,834.10 | 1,853.48 | 1,912.42 | 1,861.24 |
| Risk Management Fund | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Sewer Utility Fund | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| All Funds Total | 1,809.75 | 1,842.10 | 1,861.48 | 1,920.42 | 1,869.24 |

Note: The SAP Shared Services Department is a new department created by moving 6 FTEs from IT, 1 FTE from Finance and 1 new FTE for an HR IT Analyst.

FY 2007-08 Approved New Positions

| Position | FTEs | Salary and Benefits | Starting Date |
|---|--------------|---------------------|---------------|
| Senior Accountant (Finance) | 1.00 | \$64,093 | 07/01/07 |
| Human Resources Analyst (HR) | 1.00 | \$58,334 | 07/01/07 |
| Human Resources IT Analyst (SAP Shared Services) | 1.00 | \$83,632 | 07/01/07 |
| Data Manager (Sheriff) | 1.00 | \$50,814 | 07/01/07 |
| Laborer (CJRC) | 1.00 | \$31,185 | 07/01/07 |
| Community Consultant (Cooperative Extension-Grant Funded) | 0.40 | \$14,803 | 07/01/07 |
| Social Worker II (PH-Grant Funded) | 1.00 | \$46,744 | 07/01/07 |
| Nutritionist II (PH-Grant Funded) | 0.18 | \$7,383 | 07/01/07 |
| Nutritionist II (PH-Grant Funded) | 0.18 | \$7,383 | 07/01/07 |
| Health Educator (PH-Grant Funded) | 1.00 | 42,938 | 07/01/07 |
| Processing Assistant (PH) | 1.00 | \$32,973 | 07/01/07 |
| Social Worker III (DSS Kinship Care Coordinator) | 1.00 | \$49,918 | 07/01/07 |
| Social Worker II (DSS Casey Grant Funded) | 1.00 | \$45,723 | 07/01/07 |
| | 10.76 | \$535,923 | |